



General Assembly

February Session, 2010

Amendment

LCO No. 5151

SB0043805151HR0

Offered by:

REP. COUTU, 47th Dist.
REP. O'NEILL, 69th Dist.
REP. SCRIBNER, 107th Dist.
REP. MUSHINSKY, 85th Dist.
REP. GIULIANO, 23rd Dist.
REP. PERILLO, 113th Dist.
REP. MILLER L., 122nd Dist.
REP. MIOLI, 136th Dist.
REP. JOHNSTON, 51st Dist.
REP. GRAZIANI, 57th Dist.
REP. NICASTRO, 79th Dist.
REP. LAMBERT, 118th Dist.
REP. SAWYER, 55th Dist.
REP. ROWE, 123rd Dist.
REP. HAMZY, 78th Dist.
REP. STRIPP, 135th Dist.
REP. RIGBY, 63rd Dist.
REP. MINER, 66th Dist.
REP. NOUJAIM, 74th Dist.
REP. D'AMELIO, 71st Dist.
REP. WOOD, 141st Dist.
REP. ALBERTS, 50th Dist.
REP. HWANG, 134th Dist.
REP. WILLIAMS, 68th Dist.

REP. PISCOPO, 76th Dist.
REP. FREY, 111th Dist.
REP. HETHERINGTON, 125th Dist.
REP. CAMILLO, 151st Dist.
REP. CANDELORA, 86th Dist.
REP. LABRIOLA, 131st Dist.
REP. HOYDICK, 120th Dist.
REP. BERGER, 73rd Dist.
REP. KLARIDES, 114th Dist.
REP. FRITZ, 90th Dist.
REP. BACCHIOCHI, 52nd Dist.
REP. MIKUTEL, 45th Dist.
REP. HOVEY, 112th Dist.
SEN. FASANO, 34th Dist.
SEN. MCKINNEY, 28th Dist.
SEN. CALIGIURI, 16th Dist.
SEN. DEBICELLA, 21st Dist.
SEN. KANE, 32nd Dist.
SEN. MAYNARD, 18th Dist.
SEN. WITKOS, 8th Dist.
SEN. MCLACHLAN, 24th Dist.
SEN. FRANTZ, 36th Dist.
SEN. BOUCHER, 26th Dist.

To: Subst. Senate Bill No. 438

File No. 593

Cal. No. 474

(As Amended by Senate Amendment Schedule "A")

"AN ACT CONCERNING CHARTER SCHOOLS."

1 After the last section, add the following and renumber sections and
2 internal references accordingly:

3 "Sec. 501. (NEW) (*Effective July 1, 2010, and applicable to income years*
4 *commencing on or after January 1, 2010*) (a) There shall be allowed a
5 credit against the tax imposed on any business entity by chapter 207 or
6 229 of the general statutes in an amount determined under the
7 provisions of subsection (b) of this section with respect to donations
8 from a corporation to an eligible scholarship program.

9 (b) The amount allowed as a credit in any income year shall be
10 seventy per cent of the full amount of the donation to an eligible
11 scholarship program, or fifty thousand dollars, whichever is less. The
12 aggregate amount of all credits available in any calendar year shall not
13 exceed five hundred thousand dollars.

14 (c) For donations to qualify for a tax credit pursuant to this section,
15 they shall be made to an eligible scholarship program. To be eligible, a
16 scholarship program shall (1) be administered by an organization or
17 other legal entity that is exempt from federal income tax under
18 Section 501(c)(3) of the Internal Revenue Code of 1986, or any
19 subsequent corresponding internal revenue code of the United States,
20 as from time to time amended, (2) be established for the purpose of
21 providing funds to students to be used as tuition at a nonpublic school
22 approved by the State Board of Education, when such students enter
23 such nonpublic school in kindergarten or transfer to such nonpublic
24 school from a public school, provided such scholarship, once given,
25 may be awarded each year thereafter, (3) limit its scholarships to
26 students from families that are at or below two hundred fifty per cent
27 of the federal poverty level, (4) award scholarships in amounts of not
28 more than two thousand five hundred dollars per school year per
29 student or sixty per cent of the cost of tuition per school year per

30 student, which ever is greater, (5) limit scholarship awards to residents
31 in one of the following priority school districts: Danbury, New Haven,
32 Bridgeport, Hartford, New Britain, Bristol, Norwich, New London or
33 Waterbury, and the town of Wallingford, and (6) not be a related
34 entity, as defined in section 12-218c of the general statutes, to the
35 corporation making the donation.

36 (d) The amount of credit allowed any taxpayer under this section for
37 any income year may not exceed the amount of tax due from such
38 taxpayer under chapter 207 of the general statutes with respect to such
39 income year. Any tax credit not used in the income year during which
40 the donation was made may be carried forward for the five
41 immediately succeeding income years until the full credit has been
42 allowed.

43 Sec. 502. (*Effective July 1, 2010*) The amount appropriated in section
44 11 of public act 09-3 of the June special session, as amended by sections
45 3 and 20 of public act 09-7 of the September special session, section 58
46 of public act 09-6 of the September special session, section 9 of public
47 act 09-1 of the December special session and section 1 of public act 10-
48 3, to Legislative Management, for Other Expenses, shall be reduced by
49 \$500,000 for the fiscal year ending June 30, 2011."